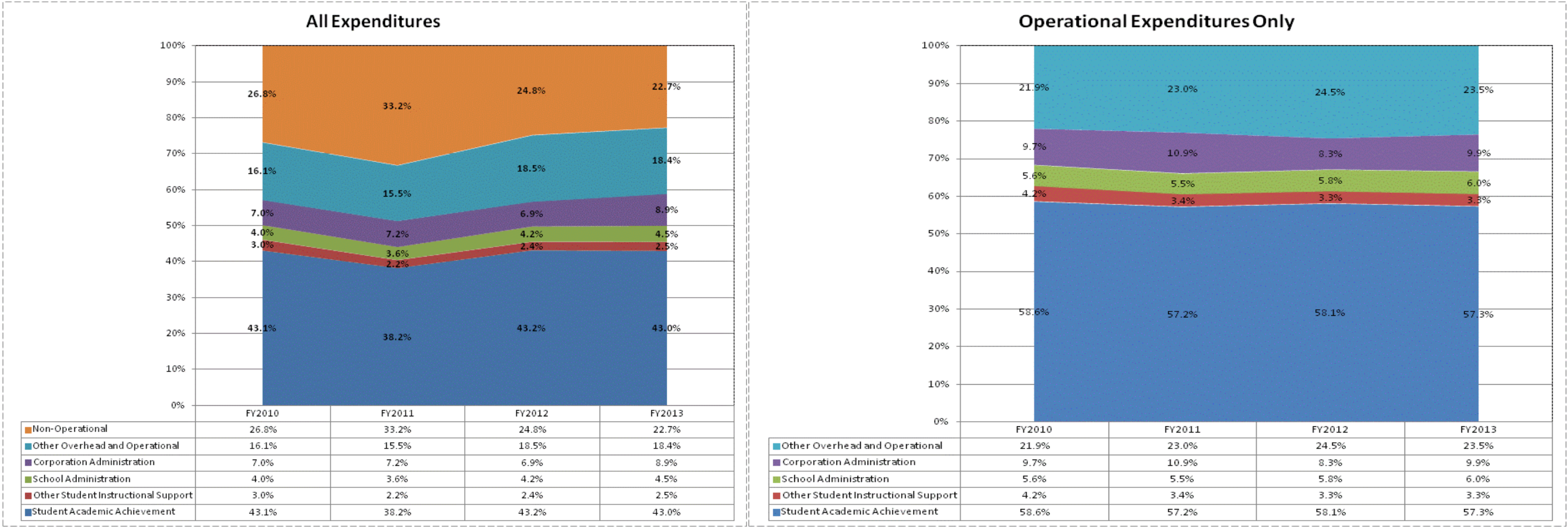


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
School Town of Highland (4720)

School Town of Highland (4720)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$16,422,945	53.2%	\$15,402,363	43.4%	\$14,065,797	43.2%	\$13,292,842	43.0%
Student Instructional Support	\$2,298,813	7.4%	\$2,441,760	6.9%	\$2,146,394	6.6%	\$2,144,998	6.9%
Overhead and Operational	\$7,246,128	23.5%	\$8,403,770	23.7%	\$8,294,056	25.5%	\$8,449,880	27.3%
Nonoperational	\$4,923,059	15.9%	\$9,271,420	26.1%	\$8,071,625	24.8%	\$7,013,004	22.7%
Grand Total	\$30,890,944		\$35,519,313		\$32,577,872		\$30,900,724	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	60.6%	50.2%	49.8%	50.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
School Town of Highland (4720)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$65,182	\$125,902	\$231,552	\$507,270	> 500%	303%	119%
11100 Regular Programs; Elementary	\$3,674,404	\$5,909,173	\$4,934,129	\$4,275,530	16%	-28%	-13%
11200 Regular Programs; Middle/Junior High	\$1,144,256	\$1,816,317	\$1,662,770	\$2,101,542	84%	16%	26%
11300 Regular Programs; High School	\$2,871,653	\$4,447,097	\$3,727,315	\$3,857,036	34%	-13%	3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$3,514	\$73,519	\$60,511	\$62,012	> 500%	-16%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$96,272	\$100,219	N/A	N/A	4%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$79,629	\$67,000	N/A	N/A	-16%
12110 Gifted And Talented; Gifted and Talented	\$19,454	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$42,466	\$43,705	\$37,162	N/A	-12%	-15%
12350 Physical Impairment; Homebound	\$3,588	\$22,220	\$10,163	\$7,292	103%	-67%	-28%
12900 Other Special Programs	\$18,378	\$53,272	\$180,877	\$49,428	169%	-7%	-73%
14100 Summer School Programs; Elementary	\$23,814	\$31,496	\$1,134	\$7,821	-67%	-75%	> 500%
14200 Summer School Programs; Middle/Junior High School	\$6,159	\$5,360	\$2,473	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$36,051	\$56,142	\$26,733	\$36,041	0%	-36%	35%
16100 Remediation Testing	\$60,420	\$43,371	\$68,066	\$79,666	32%	84%	17%
16200 Preventive Remediation	\$5,317	\$11,000	\$5,500	\$0	-100%	-100%	-100%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$11,697	\$12,063	\$29,655	N/A	154%	146%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$89,600	\$95,600	\$172,900	N/A	93%	81%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$929,466	\$0	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$1,012,384	\$1,114,055	\$1,033,268	N/A	2%	-7%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$12,390	\$0	\$0	\$0	-100%	N/A	N/A
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$12,207	\$0	\$0	N/A	-100%	N/A
17900 Payments to Other Governmental Units Within State; Other	\$0	\$19,202	\$3,759	\$8,327	N/A	-57%	122%
22110 Improvement of Instruction; Service Area Direction	\$135,661	\$182,861	\$135,101	\$133,583	-2%	-27%	-1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$42,150	\$107,537	\$18,065	\$26,179	-38%	-76%	45%
22130 Improvement of Instruction; Instructional Staff Training	\$36,291	\$45,162	\$2,385	\$16,509	-55%	-63%	> 500%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$34,974	\$89,432	\$7,373	N/A	-79%	-92%
22220 Library/Media Services; School Library	\$197,333	\$350,419	\$289,110	\$296,225	50%	-15%	2%
22230 Library/Media Services; Audiovisual	\$19,980	\$20,562	\$16,988	\$19,200	-4%	-7%	13%
22250 Library/Media Services; Computer Assisted Instruction Services	\$20,504	\$78,716	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$96,946	\$111,572	\$112,274	N/A	16%	1%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$80,050	\$257,533	\$0	N/A	-100%	-100%
22360 Instruction, Related Technology; Network Support	\$358,758	\$0	\$7,933	\$7,975	-98%	N/A	1%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$33,419	\$61,924	\$80,542	N/A	141%	30%
22400 Academic Student Assessment	\$0	\$20,250	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$467	\$14,189	\$8,998	N/A	> 500%	-37%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$415,223	\$568,575	\$705,258	\$151,814	-63%	-73%	-78%
26497 2007 Account Code - Teachers Retirement Fund	\$590,150	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$17,810	\$0	\$0	\$0	-100%	N/A	N/A
Student Academic Achievement Total	\$10,707,906	\$15,402,363	\$14,065,797	\$13,292,842	24%	-14%	-5%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$31,490	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$375,263	\$634,178	\$504,415	\$488,835	30%	-23%	-3%
21230 Guidance Services; Appraisal Services	\$0	\$25,165	\$422	\$410	N/A	-98%	-3%
21320 Health Services; Medical Services	\$5,000	\$20,058	\$6,075	\$6,938	39%	-65%	14%
21340 Health Services; Nurse Services	\$104,317	\$177,156	\$162,664	\$163,296	57%	-8%	0%
21910 Other Support Services, Students; Service Area Direction	\$80,000	\$136,451	\$104,133	\$104,785	31%	-23%	1%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$1,033,209	\$1,417,261	\$1,368,684	\$1,380,735	34%	-3%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
School Town of Highland (4720)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support Total	\$1,597,789	\$2,441,760	\$2,146,394	\$2,144,998	34%	-12%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$23,886	\$26,448	\$25,100	\$25,179	5%	-5%	0%
23150 Board of Education; Legal Services	\$68,814	\$37,333	\$38,542	\$29,221	-58%	-22%	-24%
23160 Board of Education; Promotion Expenses	\$2,435	\$3,923	\$894	\$1,265	-48%	-68%	42%
23190 Board of Education; Other Governing Body Services	\$16,413	\$24,578	\$10,082	\$9,306	-43%	-62%	-8%
23210 Executive Administration; Office of The Superintendent	\$231,178	\$349,860	\$343,292	\$326,230	41%	-7%	-5%
23220 Executive Administration; Community Relations	\$1,777	\$3,370	\$449	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$29,924	\$22,833	\$5,132	\$3,851	-87%	-83%	-25%
25110 Fiscal Services; Office of The Business Manager	\$51,409	\$76,938	\$63,921	\$57,365	12%	-25%	-10%
25120 Fiscal Services; Service Area Direction	\$106,845	\$0	\$0	\$0	-100%	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$0	\$145,483	\$138,371	\$141,861	N/A	-2%	3%
25191 Other Fiscal Services; Refund of Revenue	\$275	\$18,887	\$19,571	\$2,882	> 500%	-85%	-85%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$7,695	\$6,795	N/A	N/A	-12%
25199 Other Fiscal Services; Other	\$0	\$56,027	\$66,812	\$63,308	N/A	13%	-5%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$17,971	\$18,117	\$183	\$45	-100%	-100%	-75%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$129,898	\$128,463	\$131,356	N/A	1%	2%
25730 Personnel Services; Personnel Services	\$0	\$58,998	\$0	\$3,659	N/A	-94%	N/A
25750 Personnel Services; Health Services	\$762	\$1,500	\$1,500	\$0	-100%	-100%	-100%
25790 Personnel Services; Other Professional Services	\$0	\$958,682	\$838,382	\$1,281,874	N/A	34%	53%
25850 Administrative Technology Services; Network Support	\$0	\$49,970	\$98,996	\$116,327	N/A	133%	18%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$48,802	\$96,594	\$85,929	N/A	76%	-11%
25890 Other Technology Services	\$12,633	\$9,602	\$333,278	\$464,645	> 500%	> 500%	39%
25940 Settlements	\$0	\$0	\$36,000	\$0	N/A	N/A	-100%
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$63,542	\$115,851	\$106,633	\$148,726	134%	28%	39%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,593,221	\$2,413,216	\$2,544,237	\$2,681,943	3%	11%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,598	\$5,247	\$2,169	\$2,440	-47%	-53%	12%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$143,655	\$160,941	\$176,295	\$213,024	48%	32%	21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$638	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$379,169	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$28,382	\$21,946	\$47,920	\$57,409	102%	162%	20%
26700 Operation and Maintenance of Plant Services; Insurance	\$138,783	\$139,104	\$98,654	\$85,998	-38%	-38%	-13%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$1,126,750	\$859,371	\$228,578	N/A	-80%	-73%
27010 Student Transportation; Service Area Direction	\$101,560	\$115,671	\$122,770	\$81,723	-20%	-29%	-33%
27100 Student Transportation; Vehicle Operation	\$343,610	\$442,004	\$431,209	\$437,347	27%	-1%	1%
27200 Student Transportation; Monitoring Services	\$23,677	\$51,188	\$42,101	\$43,048	82%	-16%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$194,827	\$259,948	\$275,938	\$317,468	63%	22%	15%
27400 Student Transportation; Purchase of School Buses	\$152,850	\$232,692	\$183,098	\$176,440	15%	-24%	-4%
27500 Student Transportation; Insurance on Buses	\$53,618	\$30,776	\$20,911	\$16,727	-69%	-46%	-20%
27900 Student Transportation; Other Student Transportation Services	\$27,424	\$24,853	\$27,160	\$13,600	-50%	-45%	-50%
27910 Student Transportation; Bus Driver Training	\$0	\$1,480	\$240	\$1,375	N/A	-7%	473%
31100 Food Services Operations; Service Area Direction	\$0	\$77,400	\$76,961	\$72,816	N/A	-6%	-5%
31200 Food Services Operations; Food Preparation and Dispensing	\$661,644	\$337,475	\$376,178	\$406,587	-39%	20%	8%
31300 Food Services Operations; Food Delivery	\$610	\$1,043	\$11,853	\$1,447	137%	39%	-88%
31400 Food Services Operations; Food Purchases	\$440,165	\$520,248	\$583,442	\$600,643	36%	15%	3%
31900 Other Food Services	\$77,771	\$284,694	\$53,660	\$111,443	43%	-61%	108%
Overhead and Operational Total	\$5,994,066	\$8,403,770	\$8,294,056	\$8,449,880	41%	1%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
School Town of Highland (4720)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational							
33200 Community Recreation	\$4,957	\$7,262	\$4,495	\$4,168	-16%	-43%	-7%
33400 Athletic Coaches	\$345,792	\$391,849	\$332,150	\$326,588	-6%	-17%	-2%
33500 Welfare Activities Services	\$0	\$2,036	\$759	\$1,012	N/A	-50%	33%
33930 Latch Key Kid Program	\$119,243	\$146,225	\$100,520	\$96,975	-19%	-34%	-4%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$68,021	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,382	\$121,142	\$35,681	\$65,843	> 500%	-46%	85%
45100 Building Acquisition, Construction and Improvements	\$419,068	\$3,455,282	\$365,163	\$714,686	71%	-79%	96%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$243,638	\$243,638	\$243,638	N/A	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,282	\$123,436	-\$37,509	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$444,668	\$559,200	\$675,563	\$707,046	59%	26%	5%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$244,423	\$0	\$1,847	\$0	-100%	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$42,854	\$51,014	\$78,364	\$13,778	-68%	-73%	-82%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$31,374	\$25,444	\$45,216	\$0	-100%	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$226,710	\$325,000	\$2,541,073	\$730,000	222%	125%	-71%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$55,250	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$198,788	\$125,838	\$124,450	\$55,475	-72%	-56%	-55%
52200 Debt Services; Interest on Debt; Temporary Loans	\$233,613	\$470,677	\$44,983	\$36,487	-84%	-92%	-19%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,166,000	\$1,502,500	\$1,892,500	\$2,865,000	32%	91%	51%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,454,000	\$1,484,500	\$962,000	N/A	-34%	-35%
54200 Common School Fund; Principal	\$224,817	\$184,696	\$133,004	\$128,760	-43%	-30%	-3%
54250 Common School Fund; Interest	\$0	\$14,160	\$5,230	\$6,299	N/A	-56%	20%
Nonoperational Total	\$4,709,970	\$9,271,420	\$8,071,625	\$7,013,004	49%	-24%	-13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$211,510	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$951,972	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$17,022	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,845,320	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,379	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,850,011	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$7,881,214	\$0	\$0	\$0	N/A	N/A	N/A